IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 13TH NOVEMBER 2007 / 22ND KARTHIKA 1929

WP(C).No. 33283 of 2007(K)

PETITIONER:

MANGALY INDUSTRIES PRIVATE LIMITED,
B.O.C. BYE-PASS ROAD, PATTIKKARA, PALAKKAD-678 014
REPRESENTED BY ITS MANAGING DIRECTOR,
JOE I.MANGALY.

BY ADV. SRI.P.J.MATHEW

RESPONDENTS:
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1. **THE STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, COMMERCIAL TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

2. **THE COMMERCIAL TAX OFFICER (ON DEPUTATION), OFFICE OF THE ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, PALAKKAD.**

3. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.**

4. **THE ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, PALAKKAD.**

BY GOVT. PLEADER, SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/11/2007, ALONG WITH WP(C) NO.33284 OF 2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) Nos. 33283 & 33284 OF 2007
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Dated this the 13th November, 2007

J U D G M E N T

In so far as W.P.(C) No. 33283/07 is concerned, aggrieved by Ext. P5 order of assessment, the petitioner has filed Ext. P8 appeal and Ext. P9 stay petition. Even though Ext. P10 early hearing application has been filed orders have not been passed on the stay petition so far. In the meanwhile by Ext. P12, revenue recovery proceedings have been initiated by the 4th respondent and hence the writ petition.

2. In so far as W.P.(C) No. 33284/07 is concerned, Exts. P6 and P6(a) are the orders of assessment against which Exts. P9 and P10 appeals are filed before the 3rd respondent. Exts. P11 and P12 are the stay petitions and Exts. P13 and P14 are applications for advancing the hearing. Although orders have not been passed revenue recovery proceedings have been initiated by Ext. P16 by the 4th respondent and hence this writ petition.

3. Taking into account the pendency of the appeals and the stay petitions, I am inclined to dispose of these writ petitions with the following directions:

1. The 3rd respondent shall take up for consideration Ext. P9 stay petition in W.P.(C) No. 33283/07 and Exts. P11 and P12 stay petitions in W.P.(C) No. 33824/07 and orders shall be passed within 3 weeks of receipt of a copy of this judgment.

2. In the meanwhile further proceedings pursuant to Ext. P12 revenue recovery notice in W.P.(C) No. 33283/07 and Ext. P16 notice in W.P.(C) No. 33284/07 shall be kept in abeyance for a period of 4 weeks.

The petitioner shall produce a copy of this judgment before the 3rd respondent for compliance.

ANTONY DOMINIC
JUDGE

jan/-